

1982 S.C. Op. Atty. Gen. 51 (S.C.A.G.), 1982 S.C. Op. Atty. Gen. No. 82-44, 1982 WL 155013

Office of the Attorney General

State of South Carolina

Opinion No. 82-44

June 25, 1982

***1 SUBJECT: License Tax—Application of the Domicile Provision of the 1982 Bingo Bill.**

Pursuant to the 1982 Bingo Bill, any organization not domiciled in South Carolina for at least three years is not eligible for a bingo license. This limitation applies to all organizations regardless of whether or not they conducted bingo games prior to the 1982 Bingo Bill.

TO: Mr. J. W. Lawson
Director
License Tax Division
South Carolina Tax Commission

QUESTION:

Does the provision of the 1982 Bingo Bill that prohibits the Tax Commission from issuing licenses to organizations not domiciled in South Carolina for at least three years apply to those organizations that conducted bingo games prior to the enactment of the Bingo Bill?

APPLICABLE LAW:

[Section 12-21-2590, 1976 South Carolina Code](#) of Laws.

DISCUSSION:

Pursuant to the provisions of the Bingo Bill passed by the 1982 General Assembly, the South Carolina Tax Commission must license all qualifying organizations before such organizations can conduct bingo games. The 1982 Bingo Bill, as codified in [§ 12-21-2590](#), requires that the Tax Commission license only those organizations that have been domiciled in South Carolina for at least three years. The relevant section of that statute states that:

‘In addition to the qualifications listed in Act 496 of 1980, no license shall be issued to any charitable, religious, or fraternal organization that has not been domiciled in South Carolina for at least three years. * * *.’

The above language is clear and unambiguous. It plainly states that an organization must be domiciled at least three years as a prerequisite to being licensed. Where the terms of a statute are clear and unambiguous they must be applied according to their literal meaning. [Southeastern Fire Insurance Co. v. South Carolina Tax Commission](#), 253 S. C. 407, 171 S. E. 2d 355 (1969); [Green v. Zimmerman](#), 269 S. C. 535, 238 S. E. 2d 323 (1977).

The three year domicile requirement applies to all organizations. No exception is made in [§ 12-21-2590](#) for those organizations conducting bingo games prior to the enactment of the 1982 Bingo Bill. Neither does [§ 12-21-2590](#) allow for any other type of exception. Where the terms of a statute are positive and unambiguous, exceptions not made by the legislature cannot be read into an Act by implication. [Vernon v. Harleysville Mut. Cas. Co.](#), 244 S. C. 152, 135 S.E.2d 841 (1964).

CONCLUSION:

Pursuant to the 1982 Bingo Bill, any organization not domiciled in South Carolina for at least three years is not eligible for a bingo license. This limitation applies to all organizations regardless of whether or not they conducted bingo games prior to the 1982 Bingo Bill.

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